

## ABSTRACT OF THE DISCLOSURE

A single crystal or polycrystalline silicon substrate (100) is formed as a semiconductor substrate. Using a resist (103),  
5 an  $\text{SiO}_2$  film (101) is formed as a first coating on at least part of the outer periphery of the substrate (100). While using this  $\text{SiO}_2$  film (101) as a mask, the substrate (100) is etched from the first surface side using KOH or the like. The thickness of the substrate is thus decreased to thereby form an opening forming  
10 region M, whereas a region of the substrate covered with the first coating is not etched to thereby form a thick portion 140. Then, on a second surface of the substrate (100), a second coating is formed by applying a resist (104) at a region of the substrate other than where opening are to be formed in the region M. The substrate  
15 is then etched using the second coating as a mask to form holes, as openings (110), at regions not covered by the second coating. By using the thus obtained deposition mask (100) as a mask for evaporation, a material can be deposited to a desired location with high accuracy.